



STATE OF TENNESSEE  
DEPARTMENT OF COMMERCE AND INSURANCE  
TENNESSEE STATE BOARD OF ACCOUNTANCY  
DAVY CROCKETT TOWER  
500 JAMES ROBERTSON PARKWAY  
NASHVILLE TN 37243-1141  
(615) 741-2550

FIRM REGISTRATION FEE: \$50.00

FIRM PERMIT ID NUMBER \_\_\_\_\_  
Assigned by TSBA

LICENSE APPROVAL DATE: \_\_\_\_\_

**INITIAL APPLICATION FOR: REGISTERED ACCOUNTING FIRM**

For Cashier's Office Validation Use Only

Firm Name: \_\_\_\_\_

1) Phone Number: \_\_\_\_\_

2) Fax Number \_\_\_\_\_

3) E-mail  
Address \_\_\_\_\_

4a) Physical Address:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

4b) Mailing Address:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

5) Circle the organization/entity type:

Sole-Proprietorship    Partnership    \*LLP    \*LLC

\*Corporation    \* Professional Corporation    \* P LLC

\*Firm registering corporations need to include Secretary of State's  
registration of business charter.

6) Circle the Peer Review Program in which the firm is  
enrolled.

AICPA    TSCPA    EXEMPT

7) Has the firm adopted a system of quality control in  
accordance with the provisions of the AICPA Statements on  
Quality Control Standards?

YES    NO

8) Who is responsible for your quality control system?

Name: \_\_\_\_\_

Certificate Number: \_\_\_\_\_ State: \_\_\_\_\_

9) List each CPA who is responsible for supervising attest services  
and signs or authorizes someone to sign the accountant's report on  
the financial statements on behalf of the firm?

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**\*\* Each CPA listed must complete the experience affidavit\*\***

If your office performs attest services, you must have a peer review  
performed once every three (3) years after your initial peer review.

10) If this is a successor firm, Please provide the following:

a) Date of last Peer Review: \_\_\_\_\_

b) Next Peer Review due: \_\_\_\_\_

11) Has the firm been subjected to disciplinary action by any  
government or professional agency? If yes, please provide  
additional documentation to the Board office.

YES    NO

Complete all portions of this form in ink and return the signed form along with proper payment to the Board address listed above

**\*\* LATE FEES ARE CHARGED TO FIRMS THAT DO NOT REGISTER PRIOR TO OPERATING THEIR FIRM\*\***

12) I certify that the CPA ownership of the Firm totals more than 50%.

Yes No

CPA OWNER(S) <i>Note: all CPA owners <b>MUST</b> be listed regardless of state of licensure or residency.</i>				PERCENTAGE OF OWNERSHIP INTEREST		ATTEST  YES/NO
NAME	ADDRESS	CPA#	STATE	EQUITY OWNERSHIP	VOTING RIGHTS	
TOTAL PERCENTAGE OF CPA OWNERSHIP AND VOTING RIGHTS <b>MUST BE MORE THAN 50%.</b>						

13) I certify that the NON-CPA ownership totals less than 50%. Yes No

14) A list of NON-CPA owners **MUST** be included.

NON-CPA OWNER(S) <i>NOTE: Non-CPA owners <b>MUST</b> work at least 50% of their time at the firm.</i>		Percentage Of:		
NAME	ADDRESS	WORK TIME	EQUITY OWNERSHIP	VOTING RIGHTS
TOTAL PERCENTAGE OF <b>NON-CPA</b> OWNERSHIP AND VOTING RIGHTS <b>MUST BE LESS THAN 50%.</b>				

15) Please provide a list of CPA employees.

CPA EMPLOYEE(S) <i>NOTE: All CPA employees <b>must</b> be listed regardless of state of licensure or residency.</i>				
NAME	ADDRESS	LICENSE #	STATE	ATTEST  YES/NO

16) List any other state in which the firm has applied for or holds a firm permit; List any denials, revocations or suspensions. (enter N/A, if not applicable)

State	Applied	Denied	Revoked	suspended	Permit #

17) Resident Manager/Responsible CPA/PA for this office location (Must be a TN certificate holder):

I certify and affirm that the information above is true and correct and that I understand this application will not be considered filed until the applicable fee and any required documents are received by the Board. If the application is filed late, it shall also be accompanied by the appropriate late renewal penalty.

Print Name: \_\_\_\_\_ TN Certificate # \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**NOTE: each office location or branch practicing in Tennessee must have a Tennessee firm permit to practice in Tennessee**

# EXPERIENCE AFFIDAVIT FOR OFFICE/FIRM PERMIT

(Do not use pencil)

LAST NAME

FIRST NAME

MIDDLE INITIAL

MAIDEN NAME

STREET ADDRESS OR P.O. BOX

APT. NO.

CITY

STATE

ZIP

PHONE NUMBER

For purposes of TCA 62-1-108 (c)(2) and (3); two years of accounting experience will be satisfactory to the Board if the individual licensee who is responsible for supervising attest services and signs or authorizes someone to sign the accountant's report on the financial statements on behalf of the firm shall meet professional competencies and shall have no less than **two years experience within the last 10-years** in the **preparation of financial statements or reports on financial statements** gained through employment in government, industry, academia or public practice. The new firm, performing attest services, must have a peer review covering the period from the date of the initial permit through December 31 of that year, completed by August 31 of the following year.

The applicant is (was) employed by \_\_\_\_\_ for the period beginning

\_\_\_\_\_. (Do NOT State "To Present")  
Month Day Year to Month Day Year

The applicant's employer is (was) a Governmental Entity ☐ CPA Firm ☐ Private Entity ☐ or Other ☐

If *other*, please describe: \_\_\_\_\_

Briefly describe applicant's job duties during the above noted dates: \_\_\_\_\_

I do swear (affirm) that the information contained in this **self-affidavit** is true, correct and complete.

Signature

Firm Name

Print Name

Street or P.O. Box

Title

City, State, Zip Code

Active CPA/PA Certificate/License Number

Telephone Number

State Issuing Certificate/License

Date of this Affidavit